

**WEST BATON ROUGE PARISH SHERIFF****FINANCIAL REPORT****June 30, 2007**

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Release Date

4/23/08

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**INDEPENDENT AUDITORS' REPORT**

Honorable Mike Cazes  
West Baton Rouge Parish Sheriff  
Port Allen, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the fiduciary funds of the West Baton Rouge Parish Sheriff as of and for the year ended June 30, 2007, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the West Baton Rouge Parish Sheriff's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and fiduciary funds of the West Baton Rouge Parish Sheriff as of June 30, 2007, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 21, 2007 on our consideration of West Baton Rouge Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis and budgetary comparison information on pages 6 through 12, and 29 respectively, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Postthwait & Nettivill*

December 21, 2007



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Honorable Mike Cazes  
West Baton Rouge Parish Sheriff  
Port Allen, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and fiduciary funds of the West Baton Rouge Parish Sheriff's as of and for the year ended June 30, 2007, which collectively comprise the West Baton Rouge Parish Sheriff's office basic financial statements and have issued our report thereon dated December 21, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered West Baton Parish Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the West Baton Parish Sheriff's internal control over financial reporting. Accordingly we do not express an opinion on the effectiveness of the West Baton Parish Sheriff's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the 's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the West Baton Parish Sheriff's financial statements that is more than inconsequential will not be prevented or detected by the West Baton Parish Sheriff's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the West Baton Parish Sheriff's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### **Compliance and Other matters**

As a part of obtaining reasonable assurance about whether the West Baton Rouge Parish Sheriff's Office financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the West Baton Rouge Parish Sheriff, management, and the Legislative Auditor of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Postlethwaite & Netterville*

December 21, 2007

**WEST BATON ROUGE PARISH SHERIFF'S OFFICE**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**June 30, 2007**

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expressed an unqualified opinion on the financial statements of the West Baton Rouge Parish Sheriff's Office.
2. No significant deficiencies noted relating to the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the West Baton Rouge Parish Sheriff's Office were disclosed during the audit.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

1. None

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

1. None

**WEST BATON ROUGE PARISH SHERIFF'S OFFICE**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**June 30, 2007**

A. FINDINGS – FINANCIAL STATEMENT AUDIT

1. None



## **WEST BATON ROUGE PARISH SHERIFF**

### **MANAGEMENTS DISCUSSION AND ANALYSIS**

**June 30, 2007**

This section of West Baton Rouge Sheriff's annual financial report presents our discussion and analysis of the Sheriff's financial performance during the fiscal year that ended on June 30, 2007. Please read it in conjunction with the transmittal letter at the front of this report and the Sheriff's financial statements, which follow this section.

#### **FINANCIAL HIGHLIGHTS**

- The Sheriff's total net assets increased approximately \$2.5 million or 19.8 percent over the course of this year's operations.
- During the year, the Sheriff's expenses were \$2,468,104 less than the \$14.3 million generated in ad valorem, charges for services and operating grants for governmental programs.
- Expenses for the year were \$11.8 million, an increase of approximately \$1.2 million.
- The general fund reported a profit this year of \$1,073,808.

#### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of four parts—management's discussion and analysis (this section), the financial statements, and required supplementary information, and other supplemental information. The financial statements include two kinds of statements that present different views of the Sheriff:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Sheriff's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Sheriff's government, reporting the Sheriff's operations in more detail than the government-wide statements.
  - The governmental funds statements tell how general government services like public safety were financed in the short term as well as what remains for future spending.
  - Fiduciary fund statements provide information about the financial relationships in which the Sheriff acts solely as agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the Sheriff's financial statements, including the portion of the Sheriff's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

**WEST BATON ROUGE PARISH SHERIFF**

**MANAGEMENTS DISCUSSION AND ANALYSIS**

**June 30, 2007**

	<b>Government-wide Statements</b>	<b>Governmental Funds</b>	<b>Fiduciary Funds</b>
<b>Scope</b>	Entire Sheriff government (except fiduciary funds)	The activities of the Sheriff that are not proprietary or fiduciary, such as public safety	Instances in which the Sheriff is the trustee or agent for someone else's resources
<b>Required financial statements</b>	<ul style="list-style-type: none"><li>• Statement of net assets</li><li>• Statement of activities</li></ul>	<ul style="list-style-type: none"><li>• Balance Sheet</li><li>• Statement of revenues, expenditures, and changes in fund balances</li></ul>	<ul style="list-style-type: none"><li>• Statements of fiduciary net assets</li><li>• Statements of changes in fiduciary net assets</li></ul>
<b>Accounting basis and measurements focus</b>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<b>Type of asset/liability information</b>	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short-term and long-term; the Sheriff's funds do not currently contain capital assets, although they can
<b>Type of inflow/outflow information</b>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid.

## **WEST BATON ROUGE PARISH SHERIFF**

### **MANAGEMENTS DISCUSSION AND ANALYSIS**

**June 30, 2007**

#### **Government-wide Statements**

The government-wide statements report information about the Sheriff as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Sheriff's net assets and how they have changed. Net assets—the difference between the Sheriff's assets and liabilities—is one way to measure the Sheriff's financial health, or position.

- Over time, increases or decreases in the Sheriff's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Sheriff you need to consider additional nonfinancial factors such as changes in the Sheriff's property tax base and growth of West Baton Rouge Parish.

The government-wide financial statements of the Sheriff include:

- Governmental activities—most of the Sheriff's basic services are included here, such as police and general administration. Ad valorem and sales taxes, state and federal grants, and fees, charges, and commissions for services finance most of these activities.

#### **Fund Financial Statements**

The fund financial statements provide more detailed information about the Sheriff's most significant funds—not the Sheriff as a whole. Funds are accounting devices that the Sheriff uses to keep track of specific sources of funding and spending for particular purposes.

## **WEST BATON ROUGE PARISH SHERIFF**

### **MANAGEMENTS DISCUSSION AND ANALYSIS**

**June 30, 2007**

The Sheriff has two kinds of funds:

- **Governmental funds**—Most of the Sheriff's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Sheriff's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- **Fiduciary funds**—These funds are used as depositories for civil suits, cash bonds, taxes, fees, deferred compensation plan, et cetera. Disbursements from these funds are made to various parish agencies, and litigants in suits, in the manner prescribed by law. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. We exclude these activities from the Sheriff's government-wide financial statements because the Sheriff cannot use these assets to finance its operations.

### **FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE**

**Net assets.** The Sheriff's net assets increased between fiscal years 2006 and 2007 to approximately \$14.9 million. (See Table A-1.)

**Table A-1**  
**Sheriff's Net Assets**

	Governmental Activities	
	2007	2006
Current and other assets	\$12,075,412	\$10,049,541
Capital assets	3,127,698	2,669,256
<b>Total assets</b>	<b>15,203,110</b>	<b>12,718,797</b>
Long term Liabilities	272,962	256,753
<b>Total liabilities</b>	<b>272,962</b>	<b>256,753</b>
Net assets		
Invested in capital assets, Net of related debt	3,127,698	2,669,256
Unrestricted	11,802,450	9,792,788
<b>Total net assets</b>	<b>\$14,930,148</b>	<b>\$12,462,044</b>

Net assets of the Sheriff's governmental activities increased 19.8 percent to approximately \$14.9 million.

**WEST BATON ROUGE PARISH SHERIFF**

**MANAGEMENTS DISCUSSION AND ANALYSIS**

**June 30, 2007**

**Changes in net assets.** The Sheriff's total revenues increased by 20.5 percent. (See Table A-2.) Approximately 26.2 percent of the Sheriff's revenue comes from ad valorem and sales tax collections from West Baton Rouge Parish. Another 2.1 percent comes from federal programs. Charges for services represent 40.9 percent. The remaining 30.8 percent is comprised of miscellaneous fees and commissions and other intergovernmental revenue.

The total cost of all programs and services increased approximately \$1.2 million. The Sheriff's expenses cover all services performed by its office.

**Governmental Activities**

Revenues for the Sheriff's governmental activities increased 20.5 percent to \$14.3 million while total expenses increased \$1.2 million.

**Table A-2**  
**Changes in Sheriff's Net Assets**

	<b>Governmental Activities</b>	
	<b>2007</b>	<b>2006</b>
<b>Revenues</b>		
Program revenues		
Charges for services	\$5,859,418	\$4,344,604
Federal grants	299,977	117,642
State grants	10,211	14,188
General revenues		
Taxes	3,753,964	3,458,985
Miscellaneous	475,165	590,366
Intergovernmental	3,388,050	2,999,397
Interest	530,349	353,307
<b>Total revenues</b>	<b>14,317,134</b>	<b>11,878,489</b>
<b>Expenses</b>		
Public safety	11,849,030	10,603,260
<b>Total expenses</b>	<b>11,849,030</b>	<b>10,603,260</b>
<b>Increase in net assets</b>	<b>\$2,468,104</b>	<b>\$1,275,229</b>

**WEST BATON ROUGE PARISH SHERIFF**

**MANAGEMENTS DISCUSSION AND ANALYSIS**

**June 30, 2007**

**FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS**

As the Sheriff completed the year, its governmental funds reported a fund balance of \$11.8 million, an increase from last year of approximately \$2 million. The primary reason for the general fund's profit is the increase in revenue.

**General Fund Budgetary Highlights**

- Over the course of the year, the Sheriff did not amend the general fund budget.

**CAPITAL ASSETS**

At the end of 2007, the Sheriff had invested \$3,127,698 in capital assets. (See Table A-3.)

**Table A-3**  
**Sheriff's Capital Assets**  
(Net of depreciation)

	<u>Governmental Activities</u>	
	<u>2007</u>	<u>2006</u>
Land	\$211,356	\$211,356
Buildings	1,640,656	1,570,476
Equipment	1,275,686	887,423
<b>Total</b>	<b>\$3,127,698</b>	<b>\$2,669,254</b>

This year's major capital assets additions include:

- Communication equipment totaling \$191,895.
- Vehicles totaling \$439,999.

**WEST BATON ROUGE PARISH SHERIFF**

**MANAGEMENTS DISCUSSION AND ANALYSIS**

**June 30, 2007**

**CAPITAL ASSETS (continued)**

This year's major capital asset deletions include:

- The disposal of vehicles and equipment costing approximately \$455,135.

The amounts budgeted for capital outlay for the 2006-2007 fiscal year total \$574,162. This amount represents amounts for automobiles and equipment to be purchased.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The Sheriff is dependent on ad valorem for 37 percent of its revenues. The economy is not expected to generate any significant growth. The 2008 budget includes amounts available for appropriations of \$10.0 million. Property taxes are not expected to significantly increase.

Budgeted expenditures are expected to be consistent with 2007.

**CONTACTING THE SHERIFF'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Sheriff's finances and to demonstrate the Sheriff's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the West Baton Rouge Parish Sheriff's Office, PO Box 268, Port Allen, LA 70346.

**WEST BATON ROUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**

**STATEMENT OF NET ASSETS**  
**June 30, 2007**

**ASSETS**

**CURRENT ASSETS:**

Cash	\$ 11,378,685
Receivables	399,714
Restricted assets:	
Due from other funds	296,812
Due from others	200
Total current assets	<u>12,075,412</u>

**NONCURRENT ASSETS:**

Capital assets, net of accumulated depreciation	<u>3,127,698</u>
Total noncurrent assets	<u>3,127,698</u>
Total assets	<u><u>\$ 15,203,110</u></u>

**LIABILITIES**

**CURRENT LIABILITIES:**

Accounts, salaries, and withholdings payable	\$ 263,246
Due to other funds	4,560
Due to others	<u>5,156</u>
Total current liabilities	<u>272,962</u>

**NET ASSETS**

Invested in capital assets, net of related debt	3,127,698
Unrestricted	<u>11,802,450</u>
Total net assets	<u>14,930,148</u>
Total liabilities and net assets	<u><u>\$ 15,203,110</u></u>

The accompanying notes are an integral part of this statement.



**WEST BATON ROUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**

**STATEMENT OF ACTIVITIES**  
**JUNE 30, 2007**

Governmental Activities	Expenses	Program Revenues		Net Expense and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	
Public Safety	<u>\$ 11,849,030</u>	<u>\$ 5,859,418</u>	<u>\$ 3,698,237</u>	<u>\$ (2,291,375)</u>
General revenues:				
Taxes				3,753,964
Interest				530,349
Miscellaneous				475,167
Total general revenues				<u>4,759,479</u>
Change in net assets				<u>2,468,104</u>
Net assets - beginning				<u>12,462,044</u>
Net assets - ending				<u>\$ 14,930,148</u>

The accompanying notes are an integral part of this statement.

**WEST BATON ROUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**

**GOVERNMENTAL BALANCE SHEET**  
**JUNE 30, 2007**

	<u>General Fund</u>	<u>Work Release Center Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 6,482,603	\$ 4,800,961	\$ 95,121	\$ 11,378,685
Receivables	285,391	112,040	2,283	399,714
Restricted assets:				
Due from other funds	42,657	227,653	26,502	296,812
Due from others	200	-	-	200
<b>TOTAL ASSETS</b>	<b><u>\$ 6,810,851</u></b>	<b><u>\$ 5,140,655</u></b>	<b><u>\$ 123,906</u></b>	<b><u>\$ 12,075,412</u></b>
<b><u>LIABILITIES</u></b>				
Accounts Payable	\$ 125,275	\$ 112,442	\$ 25,530	\$ 263,246
Payroll and related liabilities	-	-	-	-
Due to other funds	-	2,278	2,282	4,560
Due to others	5,156	-	-	5,156
<b>TOTAL LIABILITIES</b>	<b><u>130,431</u></b>	<b><u>114,719</u></b>	<b><u>27,812</u></b>	<b><u>272,962</u></b>
<b><u>FUND EQUITY</u></b>				
Unreserved - undesignated	6,680,420	5,025,936	96,094	11,802,450
<b>TOTAL EQUITY</b>	<b><u>6,680,420</u></b>	<b><u>5,025,936</u></b>	<b><u>96,094</u></b>	<b><u>11,802,450</u></b>
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	 <b><u>\$ 6,810,851</u></b>	 <b><u>\$ 5,140,655</u></b>	 <b><u>\$ 123,906</u></b>	 <b><u>\$ 12,075,412</u></b>

The accompanying notes are an integral part of this statement.

**WEST BATON ROUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET**  
**TO THE STATEMENT OF NET ASSETS**  
**JUNE 30, 2007**

Total Fund Balances at June 30, 2007 - Governmental Funds		\$ 11,802,450
Cost of capital assets at June 30, 2007	\$ 5,448,829	
Less: Accumulated Depreciation as of June 30, 2007:	<u>2,321,132</u>	<u>3,127,698</u>
Net Assets at June 30, 2007		<u>\$ 14,930,148</u>

The accompanying notes are an integral part of this statement.

**WEST BATON ROUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES**  
**YEAR ENDED JUNE 30, 2007**

	General Fund	Work Release Center Fund	Other Governmental Funds	Total
<b><u>REVENUES</u></b>				
Ad valorem taxes	\$ 3,753,964	\$ -	\$ -	\$ 3,753,964
Intergovernmental revenues:				
Federal grants	264,665	-	35,312	299,977
State grants:				
State revenue sharing (net)	51,341	-	-	51,341
State supplemental pay	299,276	-	-	299,276
Dare Grant	10,211	-	-	10,211
Other State & Local Grants	3,037,433	-	-	3,037,433
Fees, charges, and commissions for services:				
Commissions on State Revenue Sharing	71,352	-	-	71,352
Civil and criminal fees	772,517	1,534,942	4,186	2,311,645
Court attendance	11,082	-	-	11,082
Court costs	31,926	-	-	31,926
Feeding and keeping prisoners	-	2,154,453	-	2,154,453
Miscellaneous commissions	1,209,220	62,124	7,616	1,278,960
Use of money and property :				
Interest	307,860	222,489	-	530,349
Sale of Merchandise	48,300	-	251,229	299,529
Loss on Damaged Assets	25,223	3,954	-	29,177
Rent	2,685	-	-	2,685
Equitable Sharing	125,466	-	-	125,466
Miscellaneous	17,926	384	-	18,310
Total Revenues	<u>10,040,446</u>	<u>3,978,346</u>	<u>298,343</u>	<u>14,317,134</u>
<b><u>EXPENDITURES</u></b>				
Public safety:				
Personal services and related benefits	5,792,507	1,683,418	-	7,475,924
Operating services	2,387,387	993,506	77,985	3,458,879
Material and supplies	170,712	82,806	10,116	263,635
Travel and Training	37,563	2,301	-	39,864
Capital outlay	578,469	243,700	60,567	882,736
Purchase of merchandise for resale	-	-	186,435	186,435
Total Expenditures	<u>8,966,638</u>	<u>3,005,731</u>	<u>335,104</u>	<u>12,307,473</u>
EXCESS OF REVENUES OVER EXPENDITURES	1,073,808	972,614	(36,761)	2,009,662
FUND BALANCE AT BEGINNING OF YEAR	<u>5,606,612</u>	<u>4,053,321</u>	<u>132,855</u>	<u>9,792,788</u>
FUND BALANCE AT END OF YEAR	<u>\$ 6,680,420</u>	<u>\$ 5,025,936</u>	<u>\$ 96,094</u>	<u>\$ 11,802,450</u>

The accompanying notes are an integral part of this statement.

**WEST BATON ROUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**

**RECONCILIATION OF GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES TO THE STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2007**

Total Net Changes in Fund Balance for year ended June 30, 2007	\$ 2,009,662
Add: Capital outlay which is considered expenditures	896,537
Less: Depreciation expense for year ended June 30, 2007	383,209
Difference on gain of asset	<u>54,886</u>
Total changes in Net Assets, for year ended June 30, 2007	<u><u>\$ 2,468,104</u></u>

The accompanying notes are an integral part of this statement.

**WEST BATON ROUGE PARISH SHERIFF  
FORT ALLEN, LOUISIANA**

**STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS  
June 30, 2007**

	<u>Sheriff's Fund</u>	<u>Tax Collector</u>	<u>Clearing Account</u>	<u>Inmate Account (WRC)</u>	<u>Account (Jail)</u>	<u>Total</u>
<b>ASSETS</b>						
Cash and cash equivalents	<u>\$ 112,918</u>	<u>\$ 38,451</u>	<u>\$ 185,432</u>	<u>\$ 933,929</u>	<u>\$ 72,297</u>	<u>\$ 1,343,027</u>
<b>Total Assets</b>	<u>112,918</u>	<u>38,451</u>	<u>185,432</u>	<u>933,929</u>	<u>72,297</u>	<u>1,343,027</u>
<b>LIABILITIES</b>						
Due to taxing bodies and others	<u>112,918</u>	<u>38,451</u>	<u>185,432</u>	<u>933,929</u>	<u>72,297</u>	<u>1,343,027</u>
<b>Total Liabilities</b>	<u>112,918</u>	<u>38,451</u>	<u>185,432</u>	<u>933,929</u>	<u>72,297</u>	<u>1,343,027</u>
<b>NET ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**WEST BATON ROUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and fines, costs, and bond forfeitures imposed by the district court.

**A. BASIS OF PRESENTATION, BASIS OF ACCOUNTING**

**BASIS OF PRESENTATION**

The accompanying financial statements of the West Baton Rouge Parish Sheriff have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**GOVERNMENT-WIDE STATEMENTS:**

The statement of net assets and the statement of activities display information about the primary government (the Sheriff). These statements include the financial activities of the overall government, except for fiduciary activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange transactions.

**WEST BATON ROUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**A. BASIS OF PRESENTATION, BASIS OF ACCOUNTING (continued)**

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

**FUND FINANCIAL STATEMENTS:**

The fund financial statements provide information about the Sheriff's funds, including its fiduciary funds. Separate statements for each fund category- governmental and fiduciary- are presented. The emphasis of fund financial statements is on major governmental funds.

The Sheriff reports the following major governmental fund:

**General Fund**

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include sales tax, commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance, and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

The Sheriff reports the following fund types:

**Agency Funds**

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, deferred compensation plan, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.



**WEST BATON ROUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. REPORTING ENTITY**

GASB Statement 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the Sheriff is considered a primary government, since it is a special purpose government, the Sheriff is elected, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement 14, fiscally independent means that the Sheriff may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The Sheriff also has no component units, defined by GASB Statement 14 as other legally separate organizations for which the Sheriff is financially accountable. There are no other primary governments with which the Sheriff has a significant relationship.

**C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS**

The Governmental Wide Financial Statements (GWFS) and fiduciary fund statements are reported using the economic resources measurement focus. The government wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Sheriff gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

**GOVERNMENTAL FUND FINANCIAL STATEMENTS**

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Sheriff considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds.

*All governmental activities of the Sheriff follow FASB Statements and Interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.*

**WEST BATON ROUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. BUDGET PRACTICES**

The proposed budget for the year ended June 30, 2007, was made available for public inspection and comments from taxpayers at the sheriff's office during June 2006. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing, which was held at the sheriff's office, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Formal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**E. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the appropriation, is not employed.

**F. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposit accounts, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and other investments with original maturities of 90 days or less. Under state law, the sheriff may deposit funds in demand deposit accounts, interest-bearing demand deposit accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

**G. CAPITAL ASSETS**

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated fixed assets are recorded at their fair value at the date of donation. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

**WEST BATON ROUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**G. CAPITAL ASSETS**

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	40
Vehicles	5
Equipment	7

**H. COMPENSATED ABSENCES**

The Sheriff has the following policy relating to vacation and sick leave:

Employees earn from one to four weeks of vacation leave each year depending on length of service. Vacation leave cannot be accumulated at year-end.

Employees may accumulate sick leave at a rate of seven hours per month. Sick leave may be accumulated.

At June 30, 2007, there are no accumulated and vested benefits that require accrual or disclosure.

**I. RISK MANAGEMENT**

The Sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; error and omissions. To handle such risk of loss, the Sheriff maintains commercial insurance policies, workers' compensation insurance, and surety bond coverage. No claims were paid on any of the policies during the past four years, which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2007.

**2. LEVIED TAXES**

The sheriff has authorized and levied an ad valorem tax of 16.10 mills.

**WEST BATON ROUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

**3. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended June 30, 2007, are as follows:

Governmental activities:

	<u>Land</u>	<u>Building</u>	<u>Equipment</u>	<u>Total</u>
Cost of Capital Assets June 30, 2006	\$211,356	\$1,991,545	\$2,804,527	\$5,007,428
Additions	-	136,116	760,421	896,537
Deletions	-	(6,020)	(449,115)	(455,135)
Costs of Capital Assets, June 30, 2007	<u>211,356</u>	<u>2,121,641</u>	<u>3,115,833</u>	<u>5,448,830</u>
Accumulated depreciation June 30, 2006	-	421,069	1,917,104	2,338,173
Additions	-	59,916	323,293	383,209
Deletions	-	-	(400,250)	(400,250)
Accumulated depreciation, June 30, 2007	<u>-</u>	<u>480,985</u>	<u>1,840,147</u>	<u>2,321,132</u>
Capital assets, net of accumulated depreciation at June 30, 2007	<u>\$211,356</u>	<u>\$1,640,656</u>	<u>\$1,275,686</u>	<u>\$3,127,698</u>

For the year ended June 30, 2007, depreciation expense was \$383,209.

**WEST BATON ROUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

**4. CASH AND CASH EQUIVALENTS**

At June 30, 2007, the sheriff has unrestricted cash and cash equivalents (book balances) as follows:

Petty Cash	\$ 1,300
Interest-bearing demand deposits	12,720,409
	<hr/>
Total	\$ 12,721,709

Restricted cash totals \$627,060 at June 30, 2007.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank.

**5. CUSTODIAL CREDIT RISK**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk as of June 30, 2007, \$12,998,765 of the government's bank balance was not exposed to custodial credit risk.

**6. RECEIVABLES**

The General Fund receivables at June 30, 2007 are as follows:

**Class of Receivable**

Local	\$8,405
State	276,985
	<hr/>
Total	\$ 285,390

**WEST BATON ROUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

**7. PENSION PLAN**

*Plan Description.* Substantially all employees of the West Baton Rouge Parish Sheriff's office are members of the Louisiana Sheriffs Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$850 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of creditable service is 3.33 percent. In any case, the retirement benefit cannot exceed 100 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, P. O. Box 3163, Monroe, Louisiana 71220, or by calling (318)362-3191.

*Funding Policy.* Plan members are required by state statute to contribute 10.75 percent of their annual covered salary and the West Baton Rouge Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 10.75 percent of annual covered payroll. As of April 1, 1996, the Sheriff's office also pays the employees contribution percentage. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the West Baton Rouge Parish Sheriff are established and may be amended by state statute.

As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Baton Rouge Parish Sheriff's contributions to the System, including the employee's portion starting April 1, 1996, for the years ending June 30, 2007, 2006, and 2005, were \$1,045,934, \$590,909, and \$469,480, respectively.

**WEST BATON ROUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**

**NOTES TO THE FINANCIAL STATEMENTS**

**8. OTHER POSTEMPLOYMENT BENEFITS**

The sheriff does not provide continuing health care or life insurance benefits for its retired employees.

**9. TAXES PAID UNDER PROTEST**

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 2007, include \$20,632 of taxes paid under protest. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

**10. LITIGATION AND CLAIMS**

At June 30, 2007, the sheriff was involved in several lawsuits. In the opinion of the sheriff's legal counsel, the ultimate resolution of these claims would not create a liability to the sheriff in excess of existing insurance coverage.

**11. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH COUNCIL**

The sheriff's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse, as required by state statute, are paid by the West Baton Rouge Parish Council and are not included in the accompanying financial statements.

**REQUIRED**  
**SUPPLEMENTAL INFORMATION**



**WEST BATON ROUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE**  
**GENERAL FUND**  
**YEAR ENDED JUNE 30, 2007**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b><u>REVENUES</u></b>			
Ad valorem taxes	\$ 3,740,595	\$ 3,740,595	\$ 3,753,964
Intergovernmental revenues:			
Federal grants	278,809	278,809	264,665
State grants:			
State revenue sharing (net)	51,894	51,894	51,341
State supplemental pay	298,100	298,100	299,276
Dare Grant	14,188	14,188	10,211
Local grants	3,025,875	3,025,875	3,037,433
Fees, charges, and commissions for services:			
Commissions on State Revenue Sharing	70,799	70,799	71,352
Civil and criminal fees	2,035,763	2,035,763	772,517
Court attendance	10,152	10,152	11,082
Court costs	30,664	30,664	31,926
Feeding and keeping prisoners	-	-	-
Miscellaneous commissions	-	-	1,209,220
Use of money and property :			
Interest	304,758	304,758	307,860
Sales of Merchandise	48,300	48,300	48,300
Loss on Damaged Assets	25,223	25,223	25,223
Rent	-	-	2,685
Equitable Sharing	-	-	125,466
Miscellaneous	17,000	17,000	17,926
Total Revenues	<u>9,952,120</u>	<u>9,952,120</u>	<u>10,040,446</u>
<b><u>EXPENDITURES</u></b>			
Public safety:			
Personal services and related benefits	7,427,293	7,427,293	5,792,507
Operating services	787,622	787,622	2,387,387
Material and supplies	204,628	204,628	170,712
Travel and other charges	29,500	29,500	37,563
Capital outlay	574,162	574,162	578,469
Purchase of merchandise for resale	-	-	-
Total Expenditures	<u>9,023,205</u>	<u>9,023,205</u>	<u>8,966,638</u>
EXCESS OF REVENUES OVER EXPENDITURES	928,915	928,915	1,073,808
FUND BALANCE AT BEGINNING OF YEAR	<u>5,609,612</u>	<u>5,609,612</u>	<u>5,606,612</u>
FUND BALANCE AT END OF YEAR	<u>\$ 6,538,527</u>	<u>\$ 6,538,527</u>	<u>\$ 6,680,420</u>

The accompanying notes are an integral part of this statement.

**OTHER SUPPLEMENTARY INFORMATION**

**WEST BATON ROUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**  
**NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTION**

**SPECIAL REVENUE FUNDS**

Special revenue fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purpose.

**PRISONER WELFARE FUND**

The prisoner welfare fund accounts for sales to prisoners in parish jail. Revenues are used to purchase recreational equipment, personal items, and items for resale.

**DRUG TASK FORCE FUND**

The River West Drug Task Force is a federal anti-drug abuse grant awarded by the Louisiana Commission in Law Enforcement to local law enforcement authorities to enhance their efforts in the prevention of drug traffic.

**WEST BATON ROUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**

**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2007**

	Drug Task Force Fund	Prisoner Welfare Fund	Total
<b>ASSETS</b>			
Cash and Cash equivalents	\$ 15,078	\$ 80,043	\$ 95,121
Receivables	2,283	-	2,283
Due from other funds	-	26,502	26,502
<b>Total Assets</b>	<b>\$ 17,361</b>	<b>\$ 106,545</b>	<b>\$ 123,906</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities			
Accounts Payable	4,589	20,941	25,530
Due to other funds	2,282	-	2,282
<b>Total Liabilities</b>	<b>6,871</b>	<b>20,941</b>	<b>27,812</b>
Fund equity			
Unreserved-undesignated	10,490	85,604	96,094
<b>Total Liabilities and fund equity</b>	<b>\$ 17,361</b>	<b>\$ 106,545</b>	<b>\$ 123,906</b>

The accompanying notes are an integral part of this statement.

**WEST BATON ROUGE PARISH SHERIFF**  
**PORT ALLEN, LOUISIANA**

**NON-MAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 2007**

	Drug Task Force Fund	Prisoner Welfare Fund	Total
<b>REVENUES</b>			
Intergovernmental			
Federal	\$ 35,312	\$ -	\$ 35,312
Fees, charges and commissions for services	-	7,616	7,616
Civil and criminal fees	4,186	-	4,186
Use of money and property	-	-	-
Sales of merchandise	-	251,229	251,229
<b>Total Revenue</b>	<u>39,498</u>	<u>258,845</u>	<u>298,343</u>
<b>EXPENDITURES</b>			
Public Safety			
Operating services	40,841	37,144	77,985
Materials	-	10,116	10,116
Capital Outlay	-	60,567	60,567
Purchase of merchandise for resale	-	186,435	186,435
<b>Total Expenditures</b>	<u>40,841</u>	<u>294,263</u>	<u>335,104</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	(1,343)	(35,418)	(36,761)
<b>FUND BALANCES - BEGINNING</b>	<u>11,833</u>	<u>121,022</u>	<u>132,855</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 10,490</u>	<u>\$ 85,604</u>	<u>\$ 96,094</u>

The accompanying notes are an integral part of this statement.